

**AUDIT REPORT**  
**TO THE READERS OF TAUPO DISTRICT COUNCIL AND GROUP'S SUMMARY**  
**ANNUAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2006**

We have audited the summary annual report.

**Unqualified opinion**

In our opinion:

- the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the information reported in the summary financial statements complies with FRS-39: *Summary Financial Reports* and is consistent with the full financial statements from which it is derived.

We expressed an unqualified audit opinion, in our report dated 6 October 2006, on:

- the full financial statements; and
- Council's compliance with the other requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report.

**Basis of opinion**

Our audit was conducted in accordance with the Auditor-General's Auditing Standards, which include New Zealand Auditing Standards. Other than in our capacity as auditor, we have no relationship with or interests in Taupo District Council or any of its subsidiaries.

**Responsibilities of the Council and the Auditor**

The Council is responsible for preparing the summary annual report and we are responsible for expressing an opinion on that report. These responsibilities arise from the Local Government Act 2002.



M G Taris, Audit New Zealand  
On behalf of the Auditor-General  
Tauranga, New Zealand  
6 October 2006

### **Matters relating to the electronic presentation of the audited financial statements**

This audit report relates to the financial statements of Taupo District Council and Group for the year ended 30 June 2006 included on Taupo District Council and Group's website. The Taupo District Council and Group are responsible for the maintenance and integrity of the Taupo District Council and Group's website. We have not been engaged to report on the integrity of the Taupo District Council and Group's website. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and related audit report dated 6 October 2006 to confirm the information included in the audited financial statements presented on this web site.

Legislation in New Zealand governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.